



Form 2
Massachusetts Fiduciary Income
Tax Return

2002

Massachusetts
Department of
Revenue

Please print in ink or type. Attach additional statements if more space is needed.

For the year January 1–December 31, 2002 or other taxable year beginning

and ending

Name and title of fiduciary

Name of entity

Mailing address of fiduciary

City/Town

State

Zip

C/o

Company account number

1 Check applicable boxes:

☐ First return

☐ Amended return

☐ Decedent's estate

☐ Guardianship/conservatorship

☐ Consolidated Form 2G

☐ Trustee in bankruptcy

☐ Fiscal year filer

☐ Qualified Funeral Trust

☐ Final return

☐ Other

☐ Nongrantor-type trust

(Grantor-type trust; use Form 2G)

☐ Are any nonresident

beneficiaries listed on this return?

Check applicable box if:

☐ Using whole dollar method

☐ Your name or address changed since 2001

☐ You want to receive a Form 2 next year

U.S. taxpayer number

Date entity created

Beneficiary information

2

Beneficiaries

3

Social Security number

4

Legal domicile

5

Total income

6 Percentage

a Income

b Taxable

7 Accumulated income

► 7

Total

► 8

100%

9 Remaindermen:

10 Accumulated capital gain

► 10

Total

► 11

100%

12 Wages, salaries, tips and other employee compensation 12

13 Taxable pensions and annuities 13

14 Business/profession or farm income or (loss). See instructions for attachments 14

15 Rental, royalty and REMIC income or (loss). Attach Massachusetts Schedule E 15

16 Interest from Massachusetts banks. List Massachusetts banks and amounts of interest.

Total interest from Massachusetts banks 16

17 Other 5.3% income (winnings, lump-sum distributions, etc.). List sources and amounts:

Total other 5.3% income 17

18 Total 5.3% income. Add lines 12 through 17 ► 18

19 Modified gross 5.3% income. Explain if line 19 is different from line 18 ► 19

20 Beneficiaries' exemptions (Form 20 ► _____, Form 20A ► _____). Attach form(s) 20

21 Deductions allowed decedents (see instructions) 21

22 Total exemptions and deductions. Add lines 20 and 21 ► 22

23 Net taxable 5.3% income. Subtract line 22 from line 19. Not less than "0" ► 23

PLEASE STAPLE STATE COPY OF W-2, W-2G AND 1099 (SHOWING MASS. WITHHOLDING) HERE

STAPLE CHECK HERE

Tax computation	23	Net taxable 5.3% income (from other side). Not less than "0"	23	
	24	Interest and dividend income (Schedule B, line 40)	24	
	25	Common trust fund interest and dividends	25	
	26	Total interest and dividend income. <i>Add line 24 and line 25</i>	26	
	27	Modified gross interest and dividend income. Explain if line 27 is different from line 26. See instructions . . .	27	
	28	Beneficiaries' exemptions (Form 20 ▶ _____, Form 20A ▶ _____). Attach form(s) 28		
	29	Net taxable interest and dividend income. <i>Subtract line 28 from line 27. Not less than "0"</i>	29	
	30	Total income taxable at 5.3%. <i>Add line 23 and line 29</i>	30	
	31	Tax from table. <i>If line 30 is more than \$24,000, multiply amount by .053</i>	31	
	32	Taxable 12% capital gains (Schedule B, line 41)	32	
	33	Short-term common trust fund capital gains	33	
	34	Total 12% capital gains. <i>Add line 32 and line 33</i>	34	
	35	Modified 12% capital gains. Explain if line 35 is different from line 34. See instructions	35	
	36	Beneficiaries' exemptions (Form 20 ▶ _____, Form 20A ▶ _____). Attach form(s) 36		
	37	Net taxable 12% capital gains. <i>Subtract line 36 from line 35. Not less than "0"</i>	37	
	38	12% Tax. <i>Multiply line 37 by .12</i>	38	
	39	Tax on long-term capital gains (from Schedule D, line 27). Not less than "0"	39	
	40	Tax on long-term common trust fund capital gains (from Schedule D-1, line 6)	40	
	41	Credit recapture: <input type="checkbox"/> Brownfields Credit <input type="checkbox"/> Economic Opportunity Credit <input type="checkbox"/> Low-Income Housing Credit . . .	41	
	42	Total tax. <i>Add lines 31, 38, 39, 40 and 41</i>	42	
	43	Credits: a. <input type="checkbox"/> Credit for Income Taxes Paid to Other Jurisdictions (attach Massachusetts Schedule F) b. <input type="checkbox"/> Lead Paint Credit c. <input type="checkbox"/> Economic Opportunity Area Credit d. <input type="checkbox"/> Full Employment Credit e. <input type="checkbox"/> Brownfields Credit f. <input type="checkbox"/> Low-Income Housing Credit	43	
	44	Tax after credits. <i>Subtract line 43 from line 42. Not less than "0"</i>	44	
	45	Massachusetts income tax withheld (attach all Massachusetts W-2, W-2G, 1099-G and 1099R forms)	45	
	46	2001 overpayment applied to your 2002 estimated tax	46	
	47	2002 Massachusetts estimated tax payments (do not include the amount in line 46)	47	
48	Payments made with extension	48		
49	Payment with original return (use only if amending a return)	49		
50	Total tax payments. <i>Add lines 45 through 49</i>	50		
51	Overpayment. <i>If line 44 is smaller than line 50, subtract line 44 from line 50.</i> Enter the result in line 51.	51		
52	Amount of overpayment you want applied to your 2003 estimated taxes	52		
53	Amount of your refund. <i>Subtract line 52 from line 51</i>	53		
54	Balance due. <i>If line 50 is smaller than line 44, subtract line 50 from line 44.</i> Enter the result in line 54, and pay in full with this return	54		

Add to the total in line 54, if applicable: Interest ▶ \$_____, Penalty ▶ \$_____, M-2210 amount ▶ \$_____ EX ▶ ☐ (Attach Form M-2210)
Write U.S. taxpayer number on lower left corner of check and make payable to: Commonwealth of Massachusetts.

Taxpayer's declaration	Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief it is true, correct and complete. Declaration of preparer is based on all information of which he/she has any knowledge.			
	Fiduciary's signature	Date	Paid preparer's signature and SSN or PTIN	Date
	Firm name (or yours, if self-employed) and address		Employer Identification number	<input type="checkbox"/> Check if self-employed
	Mail to: Massachusetts Department of Revenue, PO Box 7018, Boston, MA 02204.			
Warning: Willful tax evasion — including underreporting income, overstating deductions or exemptions, or failing to file and otherwise evade taxes — is a felony. Conviction can result in a jail term of up to five years and/or a fine of up to \$100,000.				